

(29) Subparagraph (C) of section 50(a)(2) is amended by striking "subsection (c)(4)" and inserting "subsection (d)(5)".

(30) Subparagraph (B) of section 172(h)(4) is amended by striking the material following the heading and preceding clause (i) and inserting "For purposes of subsection

(31) Subparagraph (A) of section 355(d)(7) is amended by inserting "section" before "267(b)".

(32) Subparagraph (C) of section 420(e)(1) is amended by striking "mean" and inserting "means".

(33) Paragraph (4) of section 537(b) is amended by striking

"section 172(i)" and inserting "section 172(f)".

(34) Subparagraph (B) of section 613(e)(1) is amended by striking the comma at the end thereof and inserting a period.

(35) Paragraph (4) of section 856(a) is amended by striking

"section 582(c)(5)" and inserting "section 582(c)(2)".

(36) Sections 904(f)(2)(B)(i) and 907(c)(4)(B)(iii) are each amended by inserting "(as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990)" after "section 172(h)".

(37) Subsection (b) of section 936 is amended by striking

"subparagraphs (D)(ii)(I)" and inserting "subparagraphs (D)(ii)".

(38) Subsection (c) of section 2104 is amended by striking

"subparagraph (A), (C), or (D) of section 861(a)(1)" and inserting

"section 861(a)(1)(A)".

(39) Subparagraph (A) of section 280A(c)(1) is amended to read as follows:

"(A) as the principal place of business for any trade or business of the taxpayer."

(40) Section 6038 is amended by redesignating the subsection relating to cross references as subsection (f).

(40) Clause (iv) of section 6103(e)(D(A)) is amended by striking all that follows "provisions of and inserting "section 6103(e)(2)(B)(i)".

(41) The subsection (f) of section 6109 of the Internal Revenue Code of 1986 which was added by section 2201(d) of Public Law 101-624 is redesignated as subsection (g).

(42) Subsection (b) of section 7454 is amended by striking

"section 4955(e)(2)" and inserting "section 4955(f)(2)".

(43) Subsection (d) of section 507

11231 of the
Revenue Reconciliation Act of 1990 shall be
applied as if
"comma" appeared instead of "period" and as if the
paragraph
(9) proposed to be added ended with a comma.
(44) Paragraph (1) of section 11303(b)
of the 26 USC 832.
Revenue Reconciliation Act of 1990 shall be applied as if
"para-
graph" appeared instead of "subparagraph" in the
material
proposed to be stricken.
(46) Subsection (f) of section 11701
of the
Revenue Reconciliation Act of 1990 is amended by
inserting 26 USC 6038
"(relating to definitions)" after "section 6038(e)"
(47) Subsection (i) of section 11701
of the 26 USC 1253.
Revenue Reconciliation Act of 1990 shall be applied as if
"sub-
section" appeared instead of "section" in the material
proposed
to be stricken.
(48) Subparagraph (B) of section 11801(c)(2) of the
Revenue 26 USC 56.
Reconciliation Act of 1990 shall be applied as if "section
56(a)"
appeared instead of "section 59(g)".